Appendix J

IMCL sale

From:

Faneuil, Douglas (ROCKEFELLER CENTER FL 860)

Sent

Thursday, December 27, 2001 3:50 PM

To: Subject:

Dear Ms. Stewart,

You sold your remaining 3,928 IMCL shares at an average price of 58.4325. As always, feel free to call me with any questions at Peter's number, 212-382

Sincerely,

Douglas Faneuil